

Author: Parra Analyst: Jennifer Bettencourt Bill Number: AB 831Related Bills: None Telephone: 845-5163 Amended Date: April 25, 2007Attorney: Pat Kusiak Sponsor: \_\_\_\_\_**SUBJECT:** Tax Expenditures Report/DOF Review All Tax Expenditures That Exceed \$5 Million & Provide Annual Report To Legislature

- \_\_\_\_ ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.
- \_\_\_\_ TECHNICAL BILL – No program or fiscal changes to existing program.
- \_\_\_\_ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- X TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- \_\_\_\_ MINOR AMENDMENT – Remainder of previous analysis of the bill as introduced/amended \_\_\_\_\_ still applies.
- \_\_\_\_ MINOR AMENDMENT – No change in approved position of \_\_\_\_\_.
- \_\_\_\_ See Comments below
- X OTHER – See comments below.

**COMMENTS:**

This bill would require any legislative measure that creates or extends a tax expenditure to include a repeal date.

The April 25, 2007, amendments deleted provisions that would have required the Department of Finance to review tax expenditures for their effectiveness and inserted a provision that would require a repeal date on specified tax expenditures. As amended, this bill no longer impacts the department's programs and operations or state income tax revenue.

## Board Position:

____ S	____ NA	____ NP
____ SA	____ O	<u>X</u> NAR
____ N	____ OUA	____ PENDING

## Franchise Tax Board Staff

## Date

Jennifer Bettencourt

5/23/07